

#### ABSTRACT OF THE DISCLOSURE

Feed oil is subject to atmospheric distillation, to thereby be separated into light oil or light distillate and atmospheric residue oil. The light distillate is catalytically contacted with pressurized hydrogen in the presence of a catalyst, resulting in a first hydrotreating step being executed. In this instance, various fractions of the light distillate produced in the atmospheric distillation are subject to hydrotreating in a lump. The atmospheric residue oil is then separated into a light matter and a heavy matter. The light matter is subject to second hydrotreating in the presence of a catalyst to produce refined oil (light matter), which is mixed with refined oil produced in the first hydrotreating to prepare a mixture. The mixture is used as gas turbine fuel oil.